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TO

Exempt certain classes of Sanitary Works in Ireland from A.D. 1872.  
Local Taxation.

WHEREAS it is expedient that certain classes of sanitary works in Ireland, if constructed or maintained for the improvement or protection of the public health by the sewage authority, nuisance authority or other local authority of the district under whose control and management they are, wholly or partly by means of moneys derived from rates assessed on and levied in respect of property in such district, should be exempted from local taxation in the manner and to the extent herein-after mentioned :

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited as "The Sanitary Works (Ireland) Act, 1872." Short title of Act.

2. This Act shall not extend to England or Scotland. Extent of Act.

3. In this Act—

The expression "sanitary works" shall mean sewerage works, and all conduits, sewers, drains, pipes, channels, reservoirs, tanks, pumps, pumping apparatus, filtering or disinfecting beds, buildings, lands, easements, right of way, and other works, apparatus, and conveniences used for the receiving, conducting, storing, distributing, disinfecting, or otherwise dealing with sewage or sewage matter ; also, waterworks and all reservoirs, cisterns, tanks, aqueducts, drains, cuts, sluices, pipes, culverts, engines, lands, easements, right of way, and other works constructed or used for the supply of water : Interpretation.

The expression "local authority" shall include town council, municipal commissioners, town commissioners, commissioners acting in the execution of any local and personal Act, grand jury, sewer authority, nuisance authority, and guardians of the poor :

[Bill 122.]

A.D. 1872.

The expression "local rate" shall include every rate which may be made, assessed, and levied by any local authority, or by the collector general of rates for the city of Dublin.

Exemption  
of sanitary  
works.

4. From and after the passing of this Act, the commissioner of valuation in making out the lists or tables of valuation in accordance with the provisions of the Acts relating to the valuation of rateable property in Ireland, shall distinguish all sanitary works in the possession or under the management and control of the local authority of any district, whether such works be situate within or without such district, and all such works shall, so long as they do not yield a profit, be deemed to be and shall be exempt from all assessment for local rates. 10

Where any sanitary works so distinguished yield an annual profit, the amount of such profit estimated on the average of the annual profit during the three preceding years, as ascertained from the audited accounts relating to such works, shall be included in such lists or tables, and in such case such sanitary works shall be assessed for local rates according to the amount of the profit specified in relation thereto in such lists or tables.

Sanitary works in the possession or under the control or management of any local authority shall be deemed to yield a profit in any year when in such year the local authority has not in the exercise of any power of compulsory rating made or required to be made any local rate for the payment of moneys due by such local authority on account of such works, or for the payment of which such local authority or the rates of the district may be liable for the construction, improvement, or extension of such works, or on account of interest on any moneys borrowed on the security of the rates for the construction, improvement, or extension of such works, or on account of the costs, charges, and expenses incurred by such local authority in such year in the maintenance, management, and continuance of such works, or otherwise in respect of the same, and when after such payments as aforesaid there shall remain to the credit of such local authority on account of any such works as a whole any moneys derived by or payable to them from or by means of such sanitary works, the moneys so remaining shall be deemed the profit. 20 25 30 35



**Sanitary Works  
(Ireland).**

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To exempt certain classes of Sanitary  
Works in Ireland from Local Tax-  
tion.

*(Prepared and brought in by  
Sir John Gray and Mr. Pies)*

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*Ordered, by The House of Commons, to be Printed,  
17 April 1872.*

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[Bill 122.]

*Traded 1 oz.*